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**Letters
From a
Chinese
Magistrate.**



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LETTER FROM A CHINESE MAGISTRATE.

I.

(*Editorial Note.*—After a ¹⁷journalistic experience, extending over more than seventeen years in Shanghai, Peking and Tientsin, it would be extraordinary if an Editor did not find in his Scrap Book articles and cuttings of sufficient interest to justify reproduction at the present time. Many of these cuttings are now buried in the files of journals which are seldom if ever referred to by the general public. Among them is a series of remarkable letters from a Chinese Magistrate, which appeared in the pages of the now defunct *Peking Gazette* in the middle of 1914. Their origin requires a brief ex-

planation. The Editor had on his Staff a very able young Chinese, who was closely in touch with official circles, and who spoke English fluently but wrote it indifferently. This young man one day announced that he had been offered and had accepted, the position of Magistrate of a Hsien not far distant from Peking. We wished him luck, and said farewell. A few months later he paid a brief visit to Peking, and called on the Editor. Discussion naturally centred round his experiences in his new post, and so interesting did they appear to us, that we urged him to write a series of letters in Chinese, detailing the actual conditions under which he performed his duties. These letters were carefully translated by a member of the Staff, and appeared at brief intervals in the *Peking Gazette*. They have probably by this time been forgotten, as their publication was begun only about ten days before the European crisis. We have decided to reprint them in these columns, because we believe them to contain the most intimate account that has ever appeared in English of the life and duties of a Chinese Magistrate. There are ten articles in the series, the first of which is printed, with the Author's covering letter, below.)

AUTHOR'S COVERING LETTER.

(To the Editor of the Peking Gazette)

Sir :

During the now defunct Ching regime I hated more than anything the corrupt and money-loving officials who never had any regard for the welfare of the country and the people. The superior officials of that time considered an official good, and gave him promotions or recommendations, only when he knew how to pull the wires, to please his superiors, to flatter and blindly to obey. As to the officials who were really honest in their work and untainted in character, they never cared to give them any notice. For this reason the distress of the people seldom reached the higher authorities. Therefore I determined not to enter officialdom as long as the Ching dynasty still existed. Upon the inauguration of the Republic, however, I thought the conditions must be better than formerly, and so I accepted a post of Magistrate. Although the conditions I shall now

describe are only actual facts regarding one district, as far as I can learn the conditions of other districts are very much the same. I can, of course, only single out some more important facts for your information. I hope your valuable paper will be a means to draw the attention of the high officials so as to lift the people from their sufferings.

Yours etc.

A CHINESE MAGISTRATE.

OPPRESSION OF THE YAMEN RUNNERS.

Officially some of the magistracies have already reorganized their staff while many others still retain their old system. The so-called reorganized systems are only reorganizations in name, for beyond the names of the different departments no other reform could be found. When a Yamen has given new names to its different departments and allotted its men to each one of them, it sends a report to the superiors that a reorganization has been effected.

THE THREE CORPS AND SIX OFFICES.

A closer inspection of the Yamen hands reveals the fact that all the affairs are still handled by the well known "three corps and six offices." The three corps are "Pu-pan"—those who do the duty of police and detectives in looking out for, and arresting, thieves and robbers; "Chao-pan"—the executioners and the "K'uai-pan"—those who carry warrants and summon witnesses. The six offices are: the Offices of Clerks, Revenue, Ceremony, Soldiery, Punishments and Public Works.

The total number of runners for the three corps is usually above 100. These runners receive no pay, but make their living with what they can squeeze out of the country folks. For instance, when a case of robbery is committed at a certain place, and it is known to them who the culprits are, the robbers can easily get off by paying the runners a round sum of money.

On the other hand, when any person, though not connected with the

robbery, happens to be a wealthy man, or is on bad terms with the runners, the latter can, with a little manipulation, accuse him as being connected with the case. Using this as an instrument, the runners next proceed to blackmail the wealthy or wrongly accused person to their satisfaction. Should the man refuse to be blackmailed, he is at once arrested and taken to the Yamen. Now if the Magistrate be a novice in the task of trying a case, or if he be as corrupt as the runners—and usually he is either the one or the other—there is no chance of the victim coming out unharmed.

Once a highway robbery was committed within my district, and one of the two robbers was arrested on the spot. I gave repeated orders to the Pu-pan to have the other culprit arrested at his home. The runners, however, came back with a sixteen-year-old boy who lived next door to the robber. The tale which the runners gave was that when they arrived at the scene the robber was gambling in the house of that sixteen-year-old boy but made good his escape upon

learning of the arrival of the Yamen hands.

• I was struck with the simple and honest-looking face of the boy and asked him how much land-property he had. He said he had more than a hundred mou. I at once suspected that the runners had arrested him because they had failed to squeeze any money out of him. The runners, of course, hoped that I would severely punish the boy for helping a robber to escape, and perhaps also fine him heavily for keeping a gambling resort. But I set the boy free on bail, and made investigations which revealed the fact that my surmise was correct.

I of course, had the guilty runner dismissed after giving him his due portion of punishment. But would you believe it, the discharged runner came back two days later with the genuine robber in his custody? He begged me to reinstate him in his post on the strength of his "merit", which request I, naturally, refused to entertain. This shows what the Pu-p'an are capable of doing. Now let us have a look at the K'uai-p'an and Chao-p'an

K'UAI-PAN AND CHAO-PAN.

Every warrant that goes into the hands of the K'uai-pan and Chao-pan means a source of income to them. For all parties concerned in any case have to give them money, whether they be plaintiff, defendant or witness. Such fees are called "shoe money". Their "shoes," however, vary in price according to the financial standing of the person sent for. The sums usually asked for range from a few dollars from a poor man up to anything for a wealthy person. There is no fear of the "squeezed" person telling against them; this they never do for the simple reason that the runners are capable of getting them into deeper trouble if they do.

But the "shoe" money is not the last bribe the persons involved have to pay. Upon arrival in the city the party, including the runners, have to put up at one of the inns, the person summoned paying all the bills, which are usually double those of the ordinary inns.

To extort further money from the summoned persons, they are kept

waiting in the inn for from ten to twenty days. To the Magistrate they say that the persons summoned were not at home, while to the summoned people they say the Magistrate is busy and has no time to hear the case. This hide-and-seek practice is carried on until the desired sum of money is forthcoming. Such squeezes are called "runner debts." No case can come up before the Magistrate until the "runner debts" are paid in full. The size of the "debts" also varies according to the wealth the person concerned possesses as well as the seriousness of the case. Usually they range from \$100 down to a few tens of dollars.

As to the plaintiff, he has to pay even more to make the runners move. Otherwise they will keep on saying to the Magistrate that the defendant is away from home, is sick, or make some excuses, although the person wanted may be in the inn all the time. When hard pressed by the Magistrate for the person wanted the runners will arrest a few of the relatives of the accused who are in

no way implicated just to show that they are doing something. This is only one of the many dodges the runners usually adopt.

Now it must be remembered that every one of these hundred or more runners has one or two assistants. These assistant runners are called "informal runners." They therefore, swell the actual number of the runners to two or three hundred. Their effect upon the poor people can be imagined when we remember that not a single one of them receives wages, and so they all have to live on extortion.

THE TI-PAO'S FUNCTIONS.

Besides these runners there are the Ti-pao of the villages. Each village has its own Ti-pao, who is really the accomplice of the Yamen runners in squeezing and oppressing the people. They always work in league with the runners and stop at nothing.

ROBBER CATCHERS.

*Robber-catching is the duty of the Pupan but the latter are generally no better than the robbers. For they are more efficient in damaging the people than catching the robbers. In some instances they work in league with the actual robbers. A Magistrate may be aware of the untrustworthiness of these robber catchers but he never dares to dismiss them, as he has no soldiers under him to give him protection against the robbers.

THE CLERKS' TRICKS.

The clerks are more capable of practicing corruption than the runners, as they are much more powerful. As the archives of several hundred years are kept in these offices and under their care, they are in a position to embarrass the Magistrate if he proves to be too strict. The only way is to dismiss them, but to dismiss them means the loss

of an index to numerous documents which have to be referred to constantly. In some extreme cases they do not hesitate to destroy some of the important old documents in order to have their revenge. They can do this with impunity, as the constant changes of magistrates make it impossible for anyone to be so well acquainted with the archives as they.

But any leniency shown by the Magistrate will so embolden them that they become really lawless. Take the concrete case of A, who is accused of improper conduct by B. In the petition of B is narrated the previous history of A mentioning, perhaps, a few cases which have already gone on record. Now under the circumstances the Magistrate naturally wishes to refer to the old records to see if the accusations are true.

This is the opportunity of the clerks to extort money from the accused and presents from the plaintiff. The required documentary proof is at

once forthcoming, the moment B pays his proper fees, failing which they will inform the Magistrate that there are no such documents on file.

THE PETITION WRITERS.

Petition writers vary in number from five or six to ten or more. Like the other runners they receive no wages. All petitioners must pay them for the writing of their petitions or when the petition is written by the petitioner himself, for the stamping of the petition. These seals or stamps are nothing more than the signature of the Magistrate. Upon the arrival of a new Magistrate one slip is given to each of the petition writers, who has it engraved and made into a seal. Every petition must be duly stamped with this authentic seal before it can be presented.

The majority of country folks, however, are unable to read or write. They, therefore, have to ask the petition writers to draw up the petitions

for them, for which service they have naturally to pay. This gives the writers a chance to squeeze the poor country people. If the sum paid is sufficiently big, the case may be professionally made to look extraordinarily serious on paper while if the fees paid are small a serious crime may be coloured to look ordinary. The real merits of the case can, therefore, not be judged by the descriptions given in the petition.

The Magistrate, on his part, has to rely on the petition as a guide to decide whether the case is serious enough to waste his time over it. He reads the petition and decides that a certain case is too unimportant to come up and a certain case should be heard at once. But if the clerks are crafty, he will have chosen the unimportant but highly coloured one and left the really serious ones out.

It is a curious fact that the number of lawsuits increases with the number of petition writers. The reason is that when the number of writers

is too big they find it hard to have enough cases to go round, and in this case they give every encouragement to the silly country people to go in for lawsuits on the slightest provocation. Once the case goes into their hands, they never cease to magnify to the greatest possible extent.

II.

In my last letter I described roughly how the ignorant country folks are fleeced by the Yamen runners and petition writers, and how the latter, playing upon their ignorance exact money from them on the vain pretext that it is within their power to have their petitions accepted or rejected. In this letter I propose to recount in some detail how poor litigants suffer at the hands of these Yamen parasites when the lawsuit is actually in progress.

THE PETTIFOGGERS.

Besides what a man has to pay for the substitute, whom he must secure so as to have his fields properly attended to during his absence, as well as the inn expenses, meals, purchase of petition forms, squeezes to the petition-writer and a host of others, he is also often victimized by a class of people called "Sung-kun" pettifoggers (literally "law-stick"),

who make it their business to cheat the country people. These pettifoggers go about hunting for people who have any grudge against some other persons. When the would-be victim is found, the Sung-kun tells him that the Magistrate is fearfully uncertain in temper and that it is dangerous to go before him without prearrangements with the inside men; he then gently hints that such and such a person and such and such a secretary or clerk in the Magistrate's Yamen are well acquainted with him or better, his relatives. By hook or by crook he usually succeeds in persuading the poor countryman to place himself in his hands. Then begins a series of fleecing operations under the pretext of bribing the officials.

SIFTING OF PETITIONS.

Let us suppose that after paying all the money demanded the petition is actually handed in. The

next process is the long and anxious waiting for the official to accept the petition. In the case of an unscrupulous Magistrate, who does not care a snap for the sufferings of the people, the petition is kept on his desk for a week or two, either through his carelessness or deliberate blackmail. The day comes when the official writes his approval or disapproval on the petition, which is then handed to the Office of Documents—another office beside the regular “Six Offices.” This transitional office passes the petition on to the proper office concerned, which, in turn, copies the official’s remarks and hangs the copy on the wall outside to notify the parties concerned.

Now these two Departments or offices can purposely delay the issue of such notifications if they are not suitably bribed. This happens even under an honest and considerate Magistrate; for the clerks, though they may receive the official instructions

immediately after they are presented, can, without fear of detection, keep them secret as long as they like. Therefore it is just as difficult for a countryman to know the fate of his petition as to see the face of the Magistrate. It is not seldom that a man never hears what has become of his petition. Those who are anxious, pay more money to the clerks, who, when satisfied, produce the paper the next day and tell the man that it was due to their urging that the official has given his decision.

Gradually this sort of squeeze has developed into an automatic system, that is without the request of the Yamen runners and clerks, the petitioner voluntarily gives them monetary presents when the petition is presented with the hope that they may help him to hasten the process. When money cannot be extorted in this way, the runners copy the official's remarks and send them to the

litigant with a request for "wine money"—tip.

All these exactions the country folk have to suffer when they go to law, just to present their petitions and find out what the official thinks of them. The official remarks may be favourable or unfavourable to the petitioner according to the whim of the Magistrate at the time.

URGED TO CONTINUE * LITIGATION.

Now suppose the remarks are unfavourable. Do the Yamen runners give up their fleecing operations? No, they do not. They tell the litigant through the "Law Stick" that the case may yet be won if such and such a point is brought strongly to the attention of the Magistrate. Let us say this time the petition is accepted. The "Law stick" then tells the man that it was due to his efforts that the petition has been accepted, and that he must be handsomely re-

warded. He usually puts in a claim for a certain sum of money saying that he has spent that sum to bribe such and such a clerk to push matters, and that he must make good these items of expenditure.

The real facts of such cases in the hands of an honest Magistrate are that in the first instance the petition is rejected because it is not of a sufficiently serious nature to warrant opening a case, while in the second instance, as the country-man is seemingly determined to carry the case before the Magistrate, the official really seeks to secure a chance to give him some advice on the folly of going to law over such a slight matter by granting his petition. It is very difficult for the Magistrate to discover such cases even if he wishes to do so.

ISSUE OF SUMMONSES.

Now let us see how long it will take a petition to effect its natural

results after it is approved by the Magistrate. I will presume that the Magistrate is honest and the regular processes are gone through without delay. The petition is accepted by the Magistrate, who writes his approval on it. The petition is then handed to the Department of Documents, which forwards it to the Office concerned. The clerk of this Office makes a draft summons and presents it to the Magistrate, who makes some alterations and finally endorses it by writing the word "Hsing,"—"execute," on the slip. No document is valid without this endorsement. The endorsed paper is next handed to the clerk of the Office concerned, who copies it on a printed form. This filled in form is again submitted to the Magistrate for approval. If it is approved, the formal summons is chopped with the Magistrate's seal and further endorsed with the word "hsing," this time written with a vermilion brush. This finished summons is then hand-

ed out and given to the runners, who go to summon the person concerned. The original draft is attached to the original petition and kept in the custody of the clerks, and is officially described as on "file."

This unadulterated process of summons-making takes at least three or four days while if the Magistrate is careless or corrupt it may stretch out to one week. It was often the case that I had to punish the clerks in order to hurry them up. *

PROCESS OF THE SUMMONS.

Next the runner • plays his role. With the official summons in his secret keeping he goes to the "Ti-pao," who accompanies him to the home of the person summoned. Now if this man thinks that he has nothing to fear, he gives the runner some "shoe money," treats him to a meal, and goes with him to the Yamen.

If, however, this man is really guilty of the offence charged against him, he bribes the runners, who return to the Magistrate with the tale that the person wanted is out of town on business, or cannot be found. The Magistrate, as a matter of course, pins no faith to such reports, but orders them to make another attempt. Sometimes punishment is dealt out to them but they accept it with indifference. A few days later the men return with exactly the same excuse but in order to prove the correctness of their report, they bring along with them the "Ti-pao" as a witness. Needless to say the latter fully confirms the runners' statements, as he, too, has been handsomely tipped.

ANOTHER METHOD.

There is yet another method by which the runners cheat the Magistrate and oppress the people. A run-

ner is given the summons and goes off to serve it. In reality he goes through the process described above and repeats it as often as he thinks reasonable, and finally, at the end of few weeks returns with the father, son, older or younger brother or some other unconcerned relative of the person wanted, giving the well-known excuse for his absence.

The Magistrate may rage and scold or give punishment to the runner but he does not care. He knows well that when a runner is to be beaten by another runner, the bamboo does not hurt the flesh. A proverb says "When an official gives corporal punishment to the Yamen runners it is a process to make the Yamen lively," which means that no pain is felt by the person beaten.

Now it is obvious that no Magistrate has enough energy and spirit to fight with such corruption for ever. Some day he will collapse, and the runners will have won their struggle.

SOME RELIEF IS POSSIBLE.

Hoping to give some relief to the people I started to write on the summonses the time limit within which the order was to be executed. Usually I allowed about three to five days. Punishments were promptly meted out to the runners who failed to carry out my orders but you need not be surprised to learn that even then cases of delay occurred occasionally. To make the rule effective the punishment of thrashing had to be increased to dismissal.

GENTLE PERSUASION THE BEST REMEDY.

So when a country man is summoned before me I make it my first business to impress him with the fact that it is foolish to resort to litigation for a small matter which can easily be settled outside. In a case of dispute between two brothers over a piece of property it is my practice to say to them that it is cheaper

to settle the case at home, as if this is done the difference, whatever it may be, between the two shares of property will still be retained in the family, whereas if the case be settled in the court a part of it at least will go into the hands of outsiders. This action of mine seemed to meet with the approval of the people. In my opinion the Magistrate should, whenever possible, settle the case at one trial. For every additional hearing costs the poor country-man extra time and money. It must be remembered that the conditions I have described above are only a few of the existing ones that I have found out with some difficulty. No doubt there are others which are just as seriously needing attention.

PROFESSIONAL LITIGANTS.

There is another class of Yamen parasites who are known as the "Chih-sung" people, that is the

people who live on blackmailing by creating false charges against their victims. The business of these people is to extort money by false pretences. If the victim refuses to pay the sum asked, they at once lodge a complaint against the man, with witnesses and proofs already manufactured. If the complaint is accepted and runners sent to summon the man, the would-be victim of the blackmailers also becomes the victim of the official servants. The honest country people of course do not wish to appear in the court, and, therefore, have to pay the complainant as well as the yamen runners to withdraw the petition. When this is done, another petition is presented saying that the case has been peacefully settled privately, and that both parties are willing to stop legal procedure. This is naturally accepted by the Magistrate who thinks that by so doing he will save them both money and trouble. Little can he realize that it is only a case of black-

mail with his own runners as accomplices.

Once an identical case appeared before me while I was Magistrate of ———. After lodging a strong complaint the plaintiff suddenly asked leave to cancel the petition. Suspecting that something was wrong I ordered the parties concerned to be brought before me within three days under pain of severe punishment if the runners failed to do so. Accordingly the different witnesses' appeared on the third day, and were submitted to a thorough cross-examination, which revealed the fact that one of parties was being blackmailed by the regular "professional litigants," who were, of course severely punished.

The above are glimpses of the sufferings of the country people. In the next letter I shall deal with other forms of corruptions which will, I am sure, give you cause for amusement as well as grief.

III.

If a law suit be brought up before the Peking Court and decided there, the contending parties are allowed a certain time within which to appeal. The parties are bound to obey the decision of the court if no action is taken within the proper period. The court which gave decision may order compulsory enforcement of its decision should the parties or party then resist. In a district some distance away from the Metropolis this procedure has to be modified. When a case is settled to the satisfaction of both parties, they must be required to sign a "voluntary bond" to this effect or the case may still be considered outstanding. This is due entirely to the custom of the place.

During my tenure of office I used to read the decision to the contending parties immediately after the case was thrashed out. I always took the precaution to tell them that they could appeal to the Higher

Court if they took exception to my judgement within the stipulated time, after which the decision would become automatically established.

The time limit expired, and nothing was heard from the parties. I thought they were satisfied. But some days later the plaintiff appeared with another petition, complaining that the defendant so far had failed to comply with the decision. When the other party was summoned and asked why he had refused to abide by my judgement, he replied that he was unwilling to accept it. I then asked why he had not appealed, and he said he did not hazard such an undertaking because he had neither the friends nor money to do it. When he was told that in that case he must obey my decision he replied that he had never signed a "voluntary bond."

Thus I learned by experience that the prescribed legal procedure cannot be strictly carried out to the letter, as the conditions in the country

are wholly different. The reasons of difference may be summed up in the following way :

OBSTACLES TO LEGAL PROCEDURE.

1. In the majority of cases appearing before the courts of the Metropolis and provincial capitals the litigants are usually all residents of the same city ; but those of the outer districts are mostly people of different villages or even districts.

2. The regular courts usually deal with cases in the city, which are generally connected with disputes over houses and real estate while those which appear before the Magistrates of outer districts are invariably over land properties. In the former case the litigation may be speedily ended by the seizure or public sale of the property or imposition of a fine, but in the latter case several persons are usually involved, and the proceedings drag on for years.

3. The regular courts are independent, and therefore, need not fear browbeating from superiors, while the Magistrate, being subject to the ruling of his superiors, who are many in number, finds his hands tied. If his superiors wish to show special favour to a certain party the Magistrate is against a rock or worse if he chooses to do otherwise, for, as the saying goes “there is surely a way to saddle him with a crime.”

4. The regular courts, being in the provincial capitals, have the police and military forces to give strength to their decisions when the litigants refuse to obey. In the outer districts this is not so. There the police force is exceedingly inadequate to serve such a purpose, especially so in the villages where there is only one policeman or none at all. There the one policeman is usually paid by the villagers themselves, and so is afraid to offend them. Nor is it advisable to put a daring constable on duty in a village,

as that would increase the number of fleecers by one man right in the village itself.

5. Although the people of the provincial capitals have some knowledge of the reformed systems the villagers, especially those of the outer districts, being too absorbed in their farming affairs year in and year out, have not the slightest idea about them. All they know and will recognize are the systems and customs which have been in existence for many years.

6. The difficulty of enforcing the judgment is well illustrated in the case of a lawsuit over money matters. Say A starts a suit against B for debts owing to him, and his claim is sustained by the Magistrate, who orders B's house to be sold or seized on behalf of A. In the majority of cases the official will find that there is no-one wanting to buy the property thus put up for sale or, if he makes the property over to A, he

would not be able to hold it. First of all A would not accept it as he well knows that on the day he tries to take possession B would come along with a number of his friends and challenge him to a fight, or in some other way frighten or forcibly eject A from the house. They have a proverb which says, "Lose officially but not privately."

From the causes named above we can plainly see that the stereotyped legal procedure, if arbitrarily enforced, would result in fruitlessness, difficulties or hardship to the litigants and the creation of new corruptions. It takes a man who knows how to strike the happy medium in judging between fixed regulations and local peculiarities, to make a really successful Magistrate. It seems to me the thing for a Magistrate to remember is in what way he may lessen the people's difficulties and sufferings and give them peace and happiness.

CLASSES OF MAGISTRATES.

The main body of Magistrates of the present day may be grouped in three classes. (1) The conservative official. (2) The new student class. (3) The businesslike official-traders. The first class are nothing more or less than the officials of the late Ching regime. Their personal attendants, private secretaries, relatives, clerks and runners are leagued together to oppress the people. They hardly stop at anything to benefit themselves. As to the second class, although they are courageous in many ways, nevertheless they are lacking in experience and knowledge of the conditions of the people. They are apt to be hasty in deciding matters, which naturally leads to mistakes and confusion and finally harm or even riots being created in their districts. Nothing need be said of the third class who make money-making their sole aim regardless of the sufferings and distress of the people ruled by them.

SIGNIFICANCE OF THE BOND.

Take all the conditions into consideration and we will have some idea of the significance of the "voluntary bond." It is safe to say that no case can be considered closed until all the parties have signed their names to a bond, otherwise the Magistrate may find himself in trouble on some future date. However, one may come across some who refuse to sign a bond after the Magistrate has decided the case. In such a case it is my practice carefully to explain to him or them the ground on which I based my decision. This sometimes resulted in convincing them, while at other times it failed. The thing to do when such stubborn people are to be dealt with is to refer the case to a reliable member of the gentry and ask him to settle it by peaceful methods.

Of course the Magistrate may punish any one who refuses to accept his reasonable decision by putting him in prison or imposing a fine.

But we have to remember that as long as the prisoner's relatives are free they will give endless trouble to the winning party. This is especially true with the women.

BONDS ALSO AFFORD SQUEEZES.

With reference to the signing of the "voluntary bond" I recall a case in which I had already given decision. When I told the man to sign the bond he said he would not. When asked why, he told me that he was willing but had no money to do it. His excuse was well-founded. For, as the country people usually do not know how to write, the bonds are always written by the clerks, the person concerned only making a cross at the end of the lines to signify his approval. Sometimes this is done by the man making a finger print instead of the cross. Now for writing such a bond the clerk charges various sums of money according to the importance of the document, the aver-

age for the common people being about 50 copper cents or say 40 cents. This fee is generally known as the “pen and paper money.” This sum, though seemingly small to us, is a great deal to the country folks. In order to stop such squeezes I, from that time on, gave orders to have the bond written and signed in my presence.

RETURN OF VALUABLE PAPERS.

In a lawsuit regarding land properties the Magistrate usually orders the owner to produce his papers such as title deeds and transfer of rights, for examination; or in other cases the articles produced may be valuables of other descriptions. When the case is settled and the owner wishes to reclaim his things, he must sign a paper called “lin-chih” or receipt. For the trouble of accepting the receipt the clerks also ask for fees. To stop such corruption I always return such documents with

my own hand before the litigants leave the court.

JAIL & HOUSE OF DETENTION.

There are two places in which to keep the prisoners—the jail and the House of Detention. As a rule those who are kept in the jail are those guilty of crimes of a serious nature such as murder, robbery, eac. It is really a place for those who are serving their terms or otherwise have their guilt already established. The so-called House of Detention is only another name for the old “Pan-fang.”

For looking after the jail, jailers (Chin-chu) are employed; the officers of the House of Detention are called watchers (kan-yu). Although these jailers and watchers are supposedly paid by the Magistrate, their wages are much too meagre to provide them with food alone. So they have to take it out of the prisoners. The prisoner is made to feel the power of the jailer if the latter is not

suitably tipped. Then the jailer must be bribed before meals can be sent in to the prisoners. In the reformed jail where the prisoners are allowed to earn some money by manual labour part of the proceeds must be given to the almighty jailer. He exacts obedience and money from the prisoners as if he were their father, only minus the father's love and plus a robber's cruelty.

The House of Detention consists of four or five small rooms generally situated immediately inside the Yamen gate. The inmates of this house are entirely different from those of the jail. While the latter is filled with thieves and robbers, the House of Detention holds men of better class. Some of them may be merchants involved in a business transaction while others may be honest country people unfortunately mixed up in a lawsuit. Usually all of these are persons of some standing, at least they have family, co-

cupation, or perhaps some property. So immediately after the arrival of a person in detention the watchers make a demand for bribes. If the man pays without grudge, well and good. If he refuses, he is at once put under chains and placed in the most uninhabitable corner of the house or, when such persons are in sufficient number, is shut up in a small room together with twenty or more other men. If the man tries to hold out against such tyranny, his meals are next cut off so that he has to starve for days. They not only refuse to buy food for him but actually keep out any one who brings him food. In extreme cases he is not allowed to see anyone, even his wife. The worst part of the jailers' or watchers' cruelty is their wilful squeeze of half of the amount of rice the Magistrate allows for each prisoner who has no relative to feed him while in prison. This is why such prisoners are, without a single exception, as thin as skeletons.

The jails of the different districts are usually large enough to hold the small number of actual criminals. The House of Detention is, however, deplorably inadequate for the purpose. The majority of Yamens have only three or four rooms or five or six rooms at the best, but the usual number of inmates is above forty or at times as many as seventy or eighty. Such inconveniences and sufferings are already beyond the ability of the ordinary people to bear. We can well imagine their misery when these are intensified by the ill-treatment of the wolf-like watchers. Formerly a watcher's annual income used to be \$1,000. Although it may not be so remunerative as it once was, the watcher's position is still a "fat" one. No wonder the people have such a dread for the House of Detention.

IV.

CUSTODY UNDER THE RUNNERS.

In my last letter I gave some details as to how prisoners are kept in the jail and the house of detention. For those whose cases are *sub judice* another method of custody called "Ch'ai-tai" is adopted. Chai-tai literally translated is "taken away by the Yamen runners" or under the custody of the runners. In usual practice the following classes of people may be handed over to the runners: those whose guilt has not been definitely proved, those who are unable to secure bail or guarantor, those who are sentenced to be so kept, those who are too ill to remain in the house of detention, and those who while not exactly the class of men for the house of detention, may possibly escape for some reason.

Generally there are three ways in which such detentions are arranged.
(1) When empty rooms are available

in the Yamen the men in custody are shut up in these rooms with one or two Yamen hands watching them. (2) If such rooms are not available the men in custody are taken to the runner's house, which is called "hsia-chu" or lodging, and there kept under the careful watch of the assistant runners, who do their duty in shifts. (3) The commonest way is to keep these suspects or otherwise involved persons in one of the numerous nearby inns. The runner in charge, of course, puts on a couple of his assistants to keep watch.

Irrespective of the method of custody the expenses, including food and lodging, are met in the following three ways. (1) If the person under custody is penniless then the runner considers himself out of luck and pays the expenses not only of his assistants but also of the charge. (2) Should the charge prove ordinarily respectable then he demands that all expenses of the assistant runners as well as those of the man in custody

must be paid by the latter. (3) Fortune smiles on the runner when a wealthy man is handed to him. For the wealthy charge not only pays for all the expenses but also bribes him for the privilege of spending the time, supposed to be in detention in the runner's house, comfortably at his own house. In such cases the runner shows his gratitude to the gods who secured him such a golden goose by worshipping and burning incense before his image,—of which every runner has one in his house. It is their practice to pray to this particular idol every morning, before leaving home, for blessings, that is, the good luck to come across a moneyed charge.

WOMEN PRISONERS.

The methods described above are only for male prisoners. Entirely different arrangements are adopted for women. In the majority of districts there are no jails or houses of detention for women. Their func-

tions are all concentrated in one person called "Kuan-mei" or the official matron. Some of the black deeds and evils this abominable person sometimes commits really shock one's sense of decency.

Each magistracy never has more than two matrons—as a general rule there is only one. The matrons are, without a single exception, women of the lowest possible class, both socially and morally. No woman of self-respect or some conscience can be found to take this employment. The female prisoner, when handed over to the matron, is taken to the latter's house, which serves both as jail and house of detention. •

Now these matrons are usually as poor as they are unscrupulous. It is true that they receive some sort of wages from the Magistrate, but the sum so allowed is hardly enough for their own maintenance, to say nothing of the prisoners' meals. So what do they do? If the woman under custody is beyond her age of

attraction, she is turned into a sewing woman or, if she be stupid, a house servant. But if the prisoner is young she is forced to adopt a life of shame and disgrace in order to bring some money to the matron. They, however, make it a rule that only the yamen servants and those who have connections with them can frequent such a semi-official brothel.

It may be questioned here how is it that all women prisoners submit to such disgrace? The answer is, not all submit. Those who do submit and perhaps willingly, are women of indisputably bad character, such as suspected murderesses, run away girls, etc., who form the bulk of the female prisoners in detention. This does not mean that there are no matrons who have some scrap of conscience, and who compel their charges to do needlework instead of submitting to prostitution. But such matrons are rare. One thing is certain. That is the matrons must depend upon the prisoners' earnings to meet all the expenses.

SOCIETY OF THE GREEN CROP.

Almost every village has its own "Society of the Green Crop." These societies are organized by the villagers themselves and financially supported by them. Ten or more men are elected to look after the affairs of the society, which mainly consist of festivals, theatricals, market days, public worship, etc. Money is raised by compulsory contributions, as well as voluntary subscriptions. In some places the Societies of the Green Crop also manage and support the village schools. These are exceptions rather than the rule. However, in most villages the policeman, one in number, is employed by the society; but the said officer of law is no less a person than the night watchman, who goes his rounds during the night with a bamboodrum.

One really important function of the Society is to arrange for watching the crops when they are ripening. A man, called the "watcher of green

crops," is employed for each village. This man is supposed to look after the interest and properties in the field for the farmers, and therefore is an important man. Owing to this fact the watcher thinks himself entitled to special tips from the farmers. He destroys some of the crop to show the man who refuses to tip him what his function is. This worthy has yet another season of extortions. In the summer and autumn when the main crops are gathered, the watcher comes around and asks the farmers for a portion of the forage, straw or other remains of the general crop. A fire occurs in the night if the farmer is foolish enough to refuse him. The villagers are, therefore, by no means admirers of the watcher. On the other hand they dare not dispense with his services, as the moment this is done, their enemies or thieves from other villages will at once avail themselves of this opportunity to destroy or help themselves.

LOCAL ASSEMBLIES.

After the establishment of the Republic each district had its own local assembly (Yi Shih Huei) and Local Municipal Committee (Tsan Shih Huei). According to the fixed regulations the members of such organs should be upright members of the gentry. In reality, however, these Yi Yuan (deliberative members) usually gained their position by means of bribes and threats. They were "local" but not "representative." If the Magistrate is honest and conscientious, these members attack him with all their might and hamper his every move. If the Magistrate should prove as corrupt as they, they at once form a league with him and begin a systematic process of oppression and squeeze. Therefore, for the last two years the poor country people have had no peace or justice. In the outer districts the people style the Magistrate's Yamen the Old Yamen and the Local Assembly the New Yamen. Or, where

the power of the latter is specially strong, the Magistrate's Yamen is called the Second Yamen and the Local Assembly the First Yamen.

Oppressions from this quarter have ceased since the abolition of these assemblies last year. But in their stead Yamen clerks and runners have been again using their teeth and claws to extort money from the people. As to the Magistrates, they, seeing that all restrictions have been removed, now indulge in unrestricted despotism, caring for no-one and fearing no-one. So the long-expected sunshine is still hidden behind the clouds. Neither have the Yi Yuan lost their means of livelihood. For a large number of them have turned into pettifoggers, and are still practicing their profession of cheating and blackmail.

SERVICE TRIBUTE.

Exactions known as "Chai-yao" were abolished in the east days of the Ching dynasty. Before the aboli-

tion, those who were in possession of literary degrees and members of the gentry were exempted from paying such tribute. Later, during the educational propaganda, graduates of schools were also exempted. The farmers, however, had to pay the tribute all along, until the last year of Kuang Hsu when the entire system was abolished.

Upon the establishment of the Republic this system was reintroduced in a stricter form. The exemptions for the gentry and the students were removed. These service tribute dues are sometimes collected with the land taxes like the rice tribute and sometimes collected separately. When they are collected with the land tax, the process is as follows: To every tael of land-tax proper, which is called "cheng-yin" a certain amount is added as "shuei cheng" or supplementary dues. (The supplementary dues embrace "fan-yin" or "rice money" for the Chief Civil Administrator of the province,

the Magistrate's dues, the clerks' dues, exchange dues, and a host of other dues.) Besides these there used to be also "pu-fan"-rice of the Ministry. Although all these exactions have been abolished this year in name, the total amount exacted is much larger than under the old rates. (This I shall elaborate in the article dealing with poll taxes.) In addition to the supplementary dues another amount is added under the name of Chai-yao (service tribute.) This service tribute is supposed to be for the administrative expenses. The Magistrate's pockets are stuffed with this money more than anything else.

But there are other tributes besides the service tribute. Among the most common are official rice, official meat, official coal, official charcoal and firewood, official beef, pork, mutton, chicken, duck, etc., etc., official beans and horse fodder. When the Magistrate wishes to put up a matshed, mats, and ropes are requisitioned; if he wishes to build a house,

bricks and tiles are requisitioned. As to mule drivers, chair coolies, carpenters, masons, etc., etc., the official can have them for only a word.

Officially these men are all paid by the Magistrate but in this, as in every other instance, the pay is only nominal. What the men get is hardly enough to pay for one meal. *Ten per cent.* is considered a good price for the official to pay for anything he buys (?). Now it is evident that the merchants cannot afford to meet these extortions without some means of redress, and as this system has been in practice for a long time, the method of redress must also be an established one. In my next letter I will endeavour to tell you how this is done.

V.

TRIBUTE TO THE MAGISTRATE.

SUPPLY OF RICE.

The rice consumed in the household of the Magistrate is regularly supplied by the licensed-measuremen known as "*tou-hang*." The quantity supplied varies according to the size of the district. Usually it is about between 6 and 15 *tan* or piculs per month. When the fixed number of piculs is found to be too small, the *tou-hang* may be ordered to supply more; but when the quantity is found to be too big, the Magistrate may receive money instead of rice for the rice not needed, at the market price.

The *Touhang* for each district are limited to a fixed number. The common rule is that there should be one *Touhang* to each market village (By market village is meant the larger villages in which regular market days

are held on certain days in the month. When there are several large villages in the locality the traders and farmers hold markets in them two or three days at each place. Such markets are called "chi," and to go to such markets is called "kan-chi.") The licensed measure-man, when receiving his license, which consists of an official proclamation, an order and twenty or thirty official dry measures, must pay a certain sum, usually several hundred dollars, called "lou-kuei" or humble gift. This loukwei system still exists in districts which still retain the old official systems. In the districts where the official system is reorganized, its name is changed into "administrative expenses." Such administrative expenses are still under the entire control of the Magistrate who can do whatever he likes with them. Officially, he has to deposit the "administrative expenses" he receives, with the official funds, but it is no secret that a large portion of

it goes into the pocket of the official in charge—the Magistrate.

The duty of the *Touhang* is to avoid disputes over short measure on market or other days. He measures all the rice when it is carried to the market by the farmers for sale. The honesty of the measure is considered established when the grains have duly passed through the measureman's measures. But it is a fact that the bags or other vessels which contain grain usually weight a little more than the required weight before they pass through the measureman's hands. The quantity decreases after the process, because the measureman always takes out a certain amount for himself every time he measures a quantity. Besides this toll of rice the farmers have also to pay a small fee called "yung-chien" or commission. In this way we see that what the *Touhang* gives to the Magistrate as tribute is really taken from the farmers or small traders.

WHERE THE PORK COMES FROM.

The pork consumed by the Magistrate's staff and family is guaranteed by the pork commissioners. These commissioners are called "chu-ya" or pig-brokers. The functions and methods of the pig-brokers are just the same as those of the Measure-man. The quantity generally exacted from these brokers is from 300 catties to 900 catties per annum. The quantity again varies with the number of market villages in the district. No countryman can sell any of his pigs to the pork merchant or butcher without the brokerage of these brokers. For their trouble the seller of course has to pay broker's fee.

FOWLS AND HORSE FODDER.

Chickens, ducks, charcoal, coal and horse fodder are supplied by their respective Weighing-man. As a rule several hundred fowls, twenty or

thirty thousand catties of coal and charcoal each are supplied each year. Dry straw to the amount of seventy or eighty thousand catties forms the tribute for the official's horses. The general conditions of these weighing men are similar to those of the previously described classes, the only difference being that the weighing men need not pay so large a license fee, as their income is much below that of the other classes. In some districts the supply of dry straw is guaranteed by a class of people called "lu-t'ou." It is the duty of these Lu'tou to collect the required quantity of straw from the Tipao of each village.

THE SECTIONAL HEADMAN.

It has already been said that each village has its own Tipao. When the number of villages is large, say over two or three hundred in each district, they are again divided into sections or "lu." A district may be divided into from four or ten sections as the case may be. Therefore each section or lu

has a number of villages under its jurisdiction. A man, called *Lu-t'ou* is placed at the head of the section. He forms a sort of intermediary organ between the Tipao and the Magistrate. If the Magistrate wishes to convey a message to the villages he gives it to the *Lut'ou*, who transmits : to the Tipao, who in turn informs the villagers.

Like other runners of the Yamen force, the *Lut'ou* are not paid servants. They have to find what they can by squeezes and extortions. On the other hand they have to pay for their job exactly as the Measureman and Pig-brokers. As has been said, their function is to supply the Magistrate with dry straw. 'They demand this of the Tipao and the Tipao takes it from the farmers, free. This is known as the village service or "ts'un-ts'ai."

In the majority of cases the *Lut'ou* are appointed by the Magistrate, who gives them an order as a certificate. The Tipao are usually appointed by the "Puting," an official equivalent to the Inspector of Detectives in the

modern cities. In a large number of districts, however, the post of *Puting* has been abolished, and in its place an official called "Kwan-yu-yuan" or Warder is appointed. The Warder, however, does the same thing and exercises the same power as the old *Puting*. The old rule was that every *Tipao* must pay from four to seven dollars to the *Puting* upon assuming his official function. This was the "humble gift" for the *Puting*. Under the new order of things, whether the system is old or reorganized, "humble gifts" are still exacted.

BEANS AND OTHER HORSE FEED.

These supplies are also produced by means of exactions from the Measure-men. The quantity varies from twenty piculs to forty piculs. Other conditions are identical to those of the rice-exaction.

CONTRIBUTIONS OF LABOUR.

If the Magistrate wishes to have a matshed put up in his Yamen, all he

has to do is to send for the Matshed-maker. If he requires ropes, he sends for the rope-maker. Bricks are exacted from the brick kiln. There are official wall-paper men for the purpose of papering the rooms of the Yamen; and official carpenters, official masons, etc., etc., for the purpose of building official houses. The so-called official carpenter and official mason or bricklayer are men who are chosen by the body of carpenters and bricklayers to represent them at the Magistrate's Yamen. These official labourers also have official certificates. Ordinarily these men are not paid. When they are employed for work in the Yamen they are paid a few coppers a day as wages. Some one may well ask how these men manage to live with so low wages. The solution is easily found.

Nominally all the carpenters and bricklayers must assist in the construction works of the Yamen, but this obviously is impossible. So the practice is to let certain people do

the work with the general support of the other labourers. This kind of support is called "pang-ts'ai," which means "subsidiary service." The method was probably gradually formed by the old custom of exacting public service from the people at the time of the climax of despotism. It used to be the practice of the officials to impress carpenters and bricklayers into official service, thus putting the minds of these labourers in constant fear. On their own accord they elected one man, who was made responsible for official works on behalf of the other labourers. This was to save them the trouble of being constantly bothered by the officials in their daily occupation. As time rolled on this expedient became a regular system.

The necessity of having such representative labourers or official labourers as they are called, is more plainly shown in the case of impressing coolies. When the Magistrate's Yamen needs a number of coolies, an

order of impressment is issued to the *Lut'ou*. Often a single order calls for two or three hundred coolies. To supply such a large number of coolies would be an impossibility. So to get out of this trouble, the *Lut'ou* supplies, say, twenty or thirty men, and pays a lump sum to the Yamen runner in charge of the works, thus settling the difficulty.

Sometimes it may be necessary to have a number of cars to transport official articles. Orders are again given to the *Lut'ou*, who simply transmits the order to the Tipao. The Tipaos, of course, have to get the cars from the people. This they do by impressing a portion of the required number from each village.

BIG TRADE BROKERS.

The so-called big trade brokers are brokers of cows and donkeys. They are regularly known as the "Cow and Donkey Brokers." Their numbers

also vary in the different districts according to the number of market villages the district has. The rule is one in each market village. One has to pay a sum of several hundred dollars for the privilege of becoming a Cow and Donkey Broker. Their method of collecting money is however, somewhat different from that of the Measuremen. For besides paying the regular commission to the broker the country people have to pay a tax for each cow or donkey that is sold. These taxes are collected by special men appointed by the Magistrate, and a receipt is given for each item received. In addition to the broker's commission the clerks of the Yamen also demand some fee on each transaction over a cow or a donkey. This is called "house and boarding fee."

In return for their special privileges the Cow and Donkey Brokers supply sacrificial beasts for the semi-annual sacrifice at the Altar of Heaven. Altar of Earth and the Temple of Confucius, etc., etc.

COLLECTION OF TRIBUTE AND TAXES.

The methods by which the land tax, poll tax and other taxes are collected differ not only in the different provinces but also in the different districts in the same province. Generally speaking there are two principal methods. (1) Direct Collection and (2) Indirect Collection. The direct collection, commonly called collection over the counters, is also called Internal Collection, that is the dues are collected over the counter put up at the main hall of the Yamen, under the supervision of the private secretaries of the Magistrate. The indirect collection, called External Collection, is a system by which the clerks really manage the collection. These clerks print and fill in the required receipts according to the records, and submit them to the Magistrate for his seal. They then send collectors out to the different villages to collect the taxes. The difference is therefore, that the peo-

ple have to go to the Yamen when the first system is used but they wait at home for the collectors when the second system is used.

As a rule the Southern provinces adopt the first system and the northern provinces adopt the second system. When the taxes are collected directly the Magistrate is responsible himself for the final delivery to the Chief Civil Administrator of these taxes. But when the taxes are collected indirectly, the responsibility falls on the shoulders of the clerks, who in due time forward the money to the provincial capital with the official documents of the Magistrate.

Regardless of the method with which the taxes are collected, they are always collected on the Kuping basis. Silver, however, is not usually accepted, for it is not so profitable as the "Chih-chien" or big cash. Some time ago copper cents were accepted, but as the copper cents are taken at a discount of ten or twenty

per cent., the country people rather prefer to pay in cash (brass coins with a hole in the centre). In paying taxes the Kuping tael is reckoned at 3,000 cash or thereabouts. When a man owns a piece of land which, according to the fixed rate should rate as one Kuping tael for tax, he pays three thousand cash instead. But when the cash are actually turned into silver, which must be done before being handed over to the provincial treasury, the rate of exchange is much smaller than 3,000 to 1, whether it be done by the clerks or by the Magistrate himself. In this way the Magistrate and the clerks usually derive quite a small fortune with what they can make off the exchange. This small fortune, of course, goes into their private pockets.

VI.

COLLECTION OF TAXES.

SUPPLEMENTARY DUES.

In my last letter I referred to the supplementary dues collected with and in addition to the proper taxes. I will now give some details regarding them. On an average twenty or thirty tael cents are charged as supplementary dues on every tael of proper tax. These dues are also collected in cash on the Kuping basis. Needless to say no part of these supplementary dues goes to public treasury or to the nation. The whole amount is divided into the following parts: a few cents of cash tael for the Magistrate, the expenses of the clerks, "Ministry rice," Civil Governor's rice," expenses for transportation of silver, wages and stationery.

It will thus be seen that the Magistrate and his clerks make a few cents for every tael of proper

tax collected. If the proper taxes of the district amount of 10,000 taels each year, then the Magistrate should make several hundred taels out of his job. In other words the people have to pay 1.20 taels or even 1.30 when they are supposed to pay only one tael. Therefore for every 10,000 taels the Magistrate really collects 12,000 or 13,000 taels. Out of the 12,000 taels the Government of course only receives 10,000 the rest being distributed among the high and low officials. When such squeezes are put together as a whole, it will be seen that China at least wastes several million dollars each year on this item alone.

EXCHANGE GAINS.

Further, the people really pay more than 1.20 or 1.30 for every tael of taxation. The actual figure is probably somewhere near 1.40 or 1.50 taels. This further increase is caused by the exchange. Now suppose the tax is collected in silver.

First of all the tax payer must pay extra, say a few tael cents to make up the difference between the local tael and the Kuping tael. Secondly the tax collectors will be sure to find fault with the silver handed in and say it is of secondary or worse quality, in which case the tax payer has to pay extra to make up for quality of the silver. When this is complied with, the tax payers will find that the official weighing scale differs to a noticeable degree from the common scale, and that his silver is usually found to be short in weight. This he has to also make up for. In the end the taxpayer will figure the whole amount out at somewhere near the 1.50 tael mark.

Again suppose the tax is paid in dollars. The tax collector then makes out that the dollar is worth .65 or .66 tael. But to buy dollars at the regular exchange shop he has to pay .72 or .73 tael for each dollar. In this way the tax payer loses 6 or 7 tael cents on every dollar if he

chooses to pay the tax in that way.

If one chooses to pay his tax with copper cents he will find that these coins are accepted only at a ten or twenty per cent. discount. Now if the Kuping tael is officially worth 3,000 brass cash, it will take 320 or 330 copper cents to make up a tael. As to the Kuping tael's value in brass cash, it is anywhere between two and three thousand.

In one word, whether taxes are paid in silver, dollars, coppers or cash, the payer must pay considerably more than the nominal amount. To sum up the whole affair it may be said thus. For every tax proper an "official" sum of 1.20 or 1.30 taels are required, and for the official amount of 1.20 or 1.30 taels an actual amount of 1.40 or 1.50 taels is paid. Therefore, the people actually pay 14,000 taels or 15,000 taels when the Government coffer is benefited only by 10,000 taels. Of these four or five thousand taels about half is divided between the

officials of various grades as expenses and rice-money while the other half is termed by them "surplus," or "scale profit." When we remember that China collects more than 20,000,000 taels annually (Tls. 50,000,000 according to the Manchu Budget.—Ed.) from land tax and its accretions, we begin to realize what a profitable business it is to be a Magistrate or other official who has a share in the spoil. This is why every Magistrate takes care to find out, before he takes up his post, how much his district yields in proper taxes. By finding out the actual amount of proper tax he will have no difficulty in figuring out how much his gains will be. In other words the fatness or leanness of the district is judged by the amount of proper tax.

This is also why every clerk in charge of the collection of the land tax is always rich. It is also for this reason that the clerks have a preference for the Hu-fang (Office of

Revenue) and Hsing-fang (Office of Punishment) over the offices of Clerks, Soldiery and Public Works.

RECEIPT FEES.

Beside the supplementary dues there are the so-called Receipt Fees. As has been mentioned in the previous letters, it is the Clerks' duty to supply the necessary receipts for the collection of land tax. These receipts are made out in the usual form in books of a certain number of sheets each. When the tax is collected, the receipt is torn off and given to the payer, and the clerk keeps the stub for reference and final inspection. Now these receipts must be chopped with the seal of the Magistrate when they are issued. The clerks, when asking for the chopping of the receipts, must pay one or two cash for every sheet which requires one seal. This is where the seal keeper gets his share of the land tax. His income in this

manner is called “Stamp Colour Money” or “Vermilion Money.”

Everybody can guess that the clerks are not the kind of people that are willing to pay the seal keeper's fees out of their own pocket. So what do they do? Upon the payment of the tax and when the receipt is handed over to the payer, the clerks ask the payer for a “Receipt fee.” There is no limit to such fees. In some places the clerks may ask as much as their conscience would allow them. But as an average the fee is about four to six copper cents for each receipt. Generally speaking an average district issues about 10,000 receipts each year. Figuring this at five copper cents each we arrive at the handsome amount of 50,000 coppers or about \$400. This is small sum itself but when the total amount of the whole country is reckoned it forms a fairly big sum. The pity of it is, of course, that although the people have been paying it regularly, none of it ever goes to the Government.

What is particularly to be deplored is the practice of the clerks to withhold the receipts even after the tax and its numerous kinds of dues are paid. This is specially true when the indirect method is adopted, that is when the taxes are collected through the clerks. These clerks usually delay a few days after the receipt of money. When asked by the country people for the reason of the delay, they reply that the Magistrate has not yet put his seal on them. They never stop to think that the country man's mind, can never be at ease until the receipt is in his hands: for anybody may blackmail him for not paying his taxes if he has no receipt. Besides the anxiety these country people experience, they also spend a lot of money paying hotel or inn expenses while waiting for the receipts.

THE PRESENT SYSTEM.

The conditions described above are those of the Ching regime. Since the establishment of the Republic, particularly from this year, the Min-

istry of Finance has issued special orders to the Magistrates through the Tax Bureau, to adopt the new system. This new system consists in using the dollar as the basis of calculation instead of the Kuping tael. The use of silver, copper cents or brass cash is allowable only in places where dollars are scarce. The principal feature of the new system is that for every tael which used to be collected \$2.30 will now be charged, and all the extra dues and fees are abolished and forbidden. Outwardly this appears to be reform in favour of the country people; in reality, however, the actual amount is again considerably increased. The following explanation will show what I mean. According to the former system for every tael proper extra charges of twenty or thirty cents for supplementary dues and twenty or thirty cents for other fees were levied, which made the total actual amount paid in for every tael mount up to about say 1.50 taels. Now according to the present system whereby the tael is reckoned at \$2.30, the actual value, when figured

at 70 tael cents per dollar, amounts to 1.61 tael. Is not this an increase on the old rate?

But this is only figuring on the rate of 70 cents per dollar. Now how often do we find dollars at such a low rate of exchange even in Peking where silver dollars abound? The average rate of exchange in Peking may be safely placed at 72 or 73 tael cents per dollar. The rate is considerably increased in outer cities where dollars are seldom seen or not in current use. There it is doubtful whether dollars can be bought at 73 tael cents each. In some places it will no doubt take about .70 taels to buy the \$2.30, which are officially equivalent to one tael. By comparing this figure with that of the old system we find that the actual amount required to be paid is increased twenty or thirty tael cents per tael. This is what may be called the indirect increase.

Yet this is not the end of official craft. In the distant cities where dollars are not used as every day currency and therefore their number is not sufficient to meet the demands

of tax paying, the country people will naturally be forced to pay in silver or coppers or cash. It will then be interesting to know if the tax collectors will adhere to their old rate of exchange, that is 65 or 66 tael cents for each dollar. I can safely say the rate will be 73 or 74 cents per dollar. Again it will be interesting to know what will be the value of the copper cents and the brass cash. When these things are taken into consideration the actual increase by the new system will be far above the figure of 20 or 30 tael cents as stated above.

Again, according to the old system the officials appropriated forty or fifty tael cents out of every tael proper or 1.50 taels actually received. Now according to the new system all of the \$2.30, with the exception of 10% which the Magistrate may keep to defray expenses, must be turned over to the Government treasurer. That is to say, by the adoption of the new system the Government is better off by 40% of the collections; for whereas the Magistrate used to retain 50 tael cents to

every tael which goes to the Government, he now only keeps ten tael cents to every 90 tael cents which go to the Government. As far as the Government alone is concerned this is to be welcomed. But at the same time we must remember that this new system, besides reducing the private income of the officials and increasing the receipts of the Government, also actually, though not openly, increases the people's burden of taxation regarding the land tax and poll tax.

We must also remember that the officials' salaries are comparatively small although their expenses are heavy. As they are now neither allowed to draw their salary from the Government treasury nor permitted to pay their expenses out of the receipts of the taxes (this will be explained in detail in another letter,) the only outcome will be that the officials will again use their wits and schemes, to take it out of the people. For certainly it is unreasonable to hope that they should prepare a fortune to spend before they take up the office of an official.

Then we must also remember that upon the appointment of a new superior official the magistrates are required to pay bribes to retain their posts, either directly or indirectly. The question is of course where are they getting so much money to give. This is why the number of corrupt officials seems to be especially large at the present day. The unfortunate Magistrate receives his due punishment when he is found out. But it seldom occurs to us that the fundamental remedy lies in the system rather than the incurable corruptibility of the officials. This is only the condition of the officials under the new system. Let us see what the conditions of the people are.

Ordinarily "the oppressions of the officials are already more than the people can bear. In order to defray the increased obligations in consequence of the Boxer Rising all the taxes were increased. Now added to this were the actual sufferings at the hands of the Boxers and the defeated troops, the Revolution of 1911 and its subsequent depression of commerce and general abandonment of

farming operations. These were followed by exaction for the establishment of schools, organization of police and other undertakings. The sufferings of the people were still augmented by the frequent occurrence of floods and famines. Next came the introduction of the Local Assemblies and Local Councils, which were called the representative bodies of the people but in reality brought into existence another class of skimmers and suckers of the people. Although these organs have been dissolved, the devastations of the second revolution have greatly affected the people at large.

Just when the general situation was about to settle down, new levies under the names of inspection of title deeds, stamp duties, tobacco and wine license, business duties etc., etc. were imposed. In this way not a single class of the farmers, labourers, merchants and traders can escape the far-reaching system of taxation. Although it may be said that it is the duty of the people to bear the burden of the State, especially when it is in financial dif-

ficulty, we may well ask how far they can endure and how long can they bear. Yet the land tax has again been increased. Will the people bear such treatment if the officials should prove covetous and despotic? Indeed they dare not raise the hand of opposition. But the people are the foundation of the nation and the nation is strong only when the people are satisfied. Therefore it is not a blessing to the nation to have the people in a dissatisfied state. The President being in a position far above the ordinary people, does not necessarily know the real conditions of the people. What is hoped is that the high officials and low may, while planning to raise funds for the Government, also take the conditions of the people into consideration. The fundamental principle of administration cannot be reached until this is done.

As to Receipt Fees the new rule is the payment of between five and ten each. I hope the officials will carry this rule out to the letter and not follow in the old footsteps, that is, to collect 50 or 60 cash for the sup-

posed few cash. There is no rule as to the rate of land tax. For each mow of land the levy varies from a few cents to several tens of cents (tael.) It is safe to say that the southern provinces pay considerably more than the northern provinces. The payments are made in two instalments, once in the Spring called "Shang-mang" and once in the Autumn called "Hsia-mang." In some places it may be paid in one instalment in the Spring. In time of calamity such as flood or famine one or all of the instalments may be remitted as conditions require, with the approval of the Central Government.

VII.

TITLE DEED TAX AND INSPECTION FEES.

TITLE DEED TAX.

Two kinds of deed are taxed, the Deed of Sale and Mortgage Deeds. During the Ching regime the management of Deeds was in the hands of the Yamen clerks. They also acted as keepers of blank forms. Now these blank forms are all single ones, without duplicates. When a man applies for a deed, the clerk makes out a form, and fills in the names and descriptions of the land concerned after receiving the dues from the applicant. Nothing is kept at the Yamen, either record or duplicate, for reference. For this reason corruption in this quarter used to be very extensive. The following are a few of the most glaring ones.

IRREGULAR CHARGES.

Properly the tax for deeds of Sale is 9 per cent. with 2 per cent. extra as commission, making a total charge of 11 per cent. For a Mortgage Deed the tax is 6 per cent. But the usual charges demanded by the clerks are 13 per cent, for the Deeds of Sale and 7 per cent for the Mortgage Deeds. The extras are collected under various cleverly invented names. These cunning contrivances are similar in nature to those practiced in connection with the collection of land tax, such as scale shortage, quality shortage, exchange difference, etc., etc.

Even after the applicant has paid the tax in full, the Yamen clerks seldom give him his proper deed. They may hold it for days or months until the desired amount of bribes are fully paid.

In most cases the deed is not given to the person who has actually paid the tax. It is sent by a special messenger to the home of the applicant. The messenger, of course, offers congratulations to the possessor of the

new property and asks for "happy money" in return.

FICTITIOUS VALUE.

It is also within the power of the clerks to reduce the value of the property as entered on the deed so that a due proportion of the tax may be saved. This can only be done after bribing the clerks. For instance if ten mow of land is bought at 300 taels, the proper tax should be 33 taels. Now suppose the buyer pays the clerks a tip of say ten taels. The clerk then puts down in the deed 50 taels as the actual price of sale, thus reducing the tax from 33 taels to 6.5 taels. As this method is mutually beneficial the buyers are only too glad to give the bribe. (Such practice is universally carried out even in Peking when houses change hands. For a house sold for 1,000 taels the deed invariably gives it as 300 taels or thereabouts.)

Then several deeds may be issued for a single piece of property. This is done for the purpose of borrowing money from people with the false

deed as a security. This again, happens often in Peking.

UNDER THE REPUBLICAN REGIME.

After the establishment of the Republic and the organization of Local Assemblies, the management of title deed affairs was placed in the hands of the members of the Assemblies, and most of the corruptions mentioned above disappeared. Only in exceptional cases the last named two still existed to some extent.

Upon the dissolution of the local assemblies this last spring the Magistrates' Yamen again took over charge of the affairs. To avoid the revival of the old corruptions a special department has been established in the Yamen by the majority of Magistrates to deal solely with the title deeds affairs, thus doing away with the service of the clerks in this matter. Of course with dishonest officials corruption is possible under whatever condition or rule. But in some respects the new system is liable to the infection of

corruption. The following may be taken as an indication.

LACK OF SYSTEM.

To be more specific the old system charges 7 per cent. and a little more for tax proper (National Tax) on Deeds of Sale and 1 per cent. and a little more for extra tax (local tax for educational work and other purposes), making a total of 11 per cent. For a Mortgage Deed the National Tax amounted to 4 per cent. and a little more and the local tax 1 per cent. and a little more, making a total of 6 per cent. (This is practically universal in North China. In the south the rates may be a little higher.)

In accordance with the rules of the new system issued by the Ministry of Finance last Spring the rate for the deeds of sale was reduced from 9 per cent. to 2 per cent. but no mention was made regarding the extra 2 per cent. which used to be charged for local tax or commission. The consequence was that some districts only collected 2% while others collected

2% for proper tax and 2% for extra tax or commission, still others collected an extra per cent or two more as education dues besides the 2% for proper tax and 2% for extra tax.

In view of the confusion of that time the different districts pressed the National Tax Bureaux for a definite rule. To these inquires the Bureaux replied that as the proper tax had been reduced from 9 to 2 per cent. the extra tax should also be proportionately reduced. Thereupon the districts again changed the rates from various other standards to 2% for proper tax and 45% for extra tax. Such constant changes, of course, were exceedingly confusing to the officials as well as the people.

Yet that was not the last change. For in April or May last another order was issued by the National Tax Bureau again changing the rates. The essence of it was that for Deeds of Sale the rate was to be raised one per cent each month from April until it again reached the old rate of 9 per cent. Thus 2 per cent. was charged in April, 3 per cent. in May, 4 per cent. in June, and so forth

until September when the rate will be again 9 per cent. As to Mortgage Deeds, the same process was adopted and in September the rate will be 6 per cent. as usual.

A PROFITABLE MANIPULATION

Taking advantage of this system or rather confusion, the corrupt officials again saw their change of squeeze. Their method was to divide the spoils with the tax payers. For instance if a man comes along with an application for a new deed in July, according to rule he should pay 5 per cent. But the tax collector only charges him $4\frac{1}{2}$ per cent. instead. He does not lose money by so doing for he fills in the date as June for which month only 4 per cent is required. Thus with a little manipulation the tax payer saves one half per cent. while the official gains one half per cent. too. Now let us reckon this by a concrete case. Suppose the property which has changed hands is really worth 2,000 taels. Then the proper tax in July should be 100 taels. Now suppose

the official, instead of charging according to rule, fills in the date one month backward, and charges the tax payer $4\frac{1}{2}$ per cent. What will be the result? The man pays 90 taels for his paper, but the official only deposits 80 taels in favour of the Government as the rate for June is 4 per cent. Thus it will be seen that between the tax payer and the official they have robbed the Government of twenty taels. What is to be regretted is that such cases are by no means rare.

WHITE AND RED DEEDS

Another factor which may greatly inconvenience the judicial officials in the future is the new practice of paying taxes on the so-called "White Deed". Formerly no one was allowed to pay tax on the strength of a "White Deed". (White Deed is a paper signed by the seller and the buyer, but without the official seal of the Magistrate). That is to say no one was allowed to take out a new official deed unless he showed the Red Deed or the official deed held

by the original owner. The rule was a wise one, as it prevented any one from posing as the rightful owner of a property which really did not belong to him, by taking out a new official deed.

According to the new system, however, anyone can pay the dues and take out a new Red Deed upon showing a White Deed but without the original owner's legal paper—the Red Deed. Therefore it often happens that the local bullies and pettifoggers, aiming to rob others of their properties, forge a white deed, pay the tax, and secure a Red Deed, which entitles them to the ownership of the properties. The consequence is that a few months later it will be found that several persons are each in possession of a legal deed.

Let us again take a concrete case. Suppose "A" owns a piece of land the proper title deed for which has been lost. He naturally goes to the Yamen and pays for and secures a new deed. But at the same time another person "B", knowing the real facts, may also go to the Yamen and take out one for himself for the

same piece of land. Now owing to the constant changes of ownership the Yamen clerks never look up the records to see if the man is the rightful owner and perhaps never even remember if the paper issued on the previous occasion was for exactly the same property. So they issue another deed. Even the usual practice of securing the four neighbours as witnesses is useless in such cases. For the forger, besides forging a false white deed, can also produce false neighbours and false witnesses. The issuing of Red Deeds upon the strength of the unofficial White Deed is therefore full of possibilities of corruption.

STANDARD FOR REWARD.

Regarding the receipts from title deed taxation each district has its official standard. If the district is set down as capable of producing one thousand taels per year from title deed taxation, then it must at least produce this amount. This is termed "E—cheng" or standard collection. A Magistrate may receive

punishment if the total receipts do not come up to the standard figure. But when the total receipts are over and above the standard figure, they are then called "Yi—cheng," or Surplus Collection, and the Magistrate is entitled to reward and promotion such as promotion in grade and recording of good marks. The majority of Magistrates of the Ching regime, who held the honorary titles of extra grades and good marks, secured them by virtue of the extra collections. But it is quite apparent that such methods cannot be called perfect. For the actual amount of tax from this source is not in the power of the Magistrate to increase or decrease. Certainly he is not to dictate to the people whether they ought to sell their properties so as to increase the receipts. It is not known whether this rule is still adhered to, but nothing has been said about its being abolished.

INSPECTION OF TITLE DEEDS.

The inspection of title deeds can safely be described as unpopular

among the common people. Most people waited a long while before they complied with the order when it was first introduced. Even now there are many districts whose people have not yet presented their deeds for inspection. Various methods have been resorted to to induce the country people to comply with the new system. Some tried to use the gentle art of persuasion, some tried to enforce it by refusing to recognize the uninspected deeds as legal proof while others attempted to compel the people with force, which method resulted usually in riots and other forms of disturbance. It is true that some places have raised no forcible objection but rarely do we find a single instance in which the people do not complain or grumble. The outward quietness of some places is due to their peaceful habits.

INSPECTION FEES

The method of inspection and collection of fees differs in different districts. Some Magistrates issue a new deed after receiving the proper fee

while others only stamp the old deed with the stamp "Inspected." According to the regulations only 10 cents is charged as registration fee for deeds involving amounts of not more than \$30. For deeds involving more than \$30 each an inspection fee of \$1 is charged in addition to the 10 cents for registration. But in many places \$1.10 are charged for any and all deeds, whether big or small, the extra sums thus gained going, of course, into the pockets of the official. The latest case of this nature is that of the Yutien Hsien in Chihli the Magistrate of which district has been sued by the people.

On the other hand the country people have also shown some capacity for playing tricks. When a sale involving more than \$30 is to be transacted, they, in order to avoid the \$1 inspection fee, divide the transaction into several smaller ones of less than \$30 each. so that the aggregate sum of charges will amount to considerably less than \$1.10.

As far as the Magistrates are concerned the title deed inspection is an

exceedingly profitable business. Out of every \$100 collected the Magistrate is officially entitled to keep \$15 as commission or reward. That is to say he makes \$1,500 out of every \$10,000. In addition to this he may also receive between one to two thousand dollars from the Government as a special reward as well as a 5th class Gold Single Stork Medal as an honour. It is no wonder then that the Magistrates have done their best to force the people to submit to this new impost. In districts known to be wealthy and not affected by the revolution or brigandage, the people have mostly presented their deeds under compulsion; but in the poorer districts especially where the war has left its terrible marks, unusual developments have taken place whenever the officials, anxious to profit themselves, have tried to coerce the people by force regardless of their sufferings.

OTHER TAXES MAY FAIL.

As to the stamp duty, tobacco and wine license, etc., although they

have been officially given out for enforcement, they are not likely to meet with immediate success, as the people are paying no attention to them.

VIII.

MISCELLANEOUS TAXES COLLECTED BY THE MAGISTRATE.

Besides the title deed tax, title deed inspection tax, stamp duty, wine and tobacco license dues there are also other taxes such as Coal tax, Lumber and Bamboo tax, Beast tax, Pawnshop tax, Distillery tax and Monthly Salt Retailer tax. The following is a rough outline of these taxes.

THE COAL TAX.

Coal tax is charged on coal produced from mines dug by manual labour in the primitive way. The tax is sometimes levied according to the number of car loads and sometimes by monthly contract. But be it by carloads or by monthly contract, none of the money collected ever goes to the Government. Neither do the officials ever issue receipts for the amounts received. This there-

fore, is rather a kind of "humble gift" to the magistrate than an official tax. As this tax has been exacted from time immemorial, no one asks on what authority the tax is levied and for what purpose. But since the coaldiggers are without exception men of rough and uncertain temper, riots and disturbances connected with the collection of such taxes are of common occurrence.

LUMBER AND BAMBOO TAX.

Lumber and Bamboo tax is levied when wood or bamboo is cut and transported to other places for sale or when a consignment of it passes through a district. In the southern provinces this is called "mu-li" or wood likin, which is collected by the Likin Offices. In the northern provinces it is usually collected by the special "Goods Tax Offices," and proceeds are also reckoned together with the ordinary goods tax. In ordinary practice, however, the Magist-

rate assumes the function of a goods tax collector when there is no regular Office in his district. In such cases the lucky official of course gets a large part of the proceeds.

BEAST TAX.

Beast Tax is imposed when any one purchases a beast of burden or steed such as mule, donkey, horse or cow. Farming beasts are also taxed when purchased. These beasts must be bought on certain days locally fixed for such purpose, and the transaction must be carried through at the market village. If a person is found to have bought or sold a beast on days other than the regulation days or to have had the transaction put through outside of the market village, the transaction is considered illegal and the persons concerned are heavily punished; in some instances the beast that has changed hands again changes hands, this time into the hands of the official!

LEGAL PROCEDURE.

When a person wishes to buy a beast he must first approach a Donkey Broker duly authorized by the Magistrate (details regarding which have already appeared in the previous letters.) This functionary then acts as a sort of go-between for the transaction, and arranges a mutually agreeable price. After the parties have agreed upon the price, they next go to another official functionary also appointed by the Magistrate, but for the purpose of receiving the tax.

The method of collection differs in different districts. In some districts the tax is levied according to the percentage system, that is a certain per cent., say 3%, is levied on the actual price of sale. In other districts it is levied according to the number of head regardless of the price. For instance if the horse is sold for \$10, the tax is \$1 while a horse sold for \$100 is also charged \$1 for tax.

THE OMNIPRESENT SQUEEZE.

Besides the regular tax demanded for each beast, extra sums are charged for the broker's commission and certificate fee for the tax collector. The clerk who goes with the tax collector also claims some money for his "rice." In the end the amount paid for the various extra fees will amount to the sum paid for the tax.

The beast tax collector issues some sort of receipts for the tax collected but these receipts, unlike those for other purposes which are issued by the superior officials, are printed and issued by the Magistrate himself. Therefore it is impossible for the superior officials to find out exactly how much the Magistrate has collected, or how many receipts have been used. Still more astonishing is the fact that the stubs of the receipts are taken away by the Magistrate when he leaves his post. In this way the superior officials as well as the successor of the Magistrate are ren-

dered completely helpless to ascertain the exact amount of beast taxes that have been collected by the old magistrate.

THE MAGISTRATE'S PROFIT.

As to the exact amount each district must remit to the Government Treasury every year, each district has a fixed figure. Whether the collections are large or small in number the Magistrate is bound to produce the fixed amount. The fixed sum, however, is usually small, say a few tens of taels per annum. But the actual amount collected usually reaches as much as twenty times that of the fixed sum. If the fixed sum is 40 taels, the amount collected is about six or seven hundred taels. Therefore the beast tax really is one of the main items of income for the Magistrate.

In the reorganized districts the collection of such tax is given out to the merchants under contract.

The merchant guarantees to produce so much money each month, regardless of the actual amount received. Whatever is collected beyond the fixed amount goes to the contractor as profit, and if the receipts should fall short of the amount fixed the merchant must make it up with money out of his own pocket. All the money thus turned over to the Magistrate goes to pay the administrative expenses of the Magistrate's Yamen. Although the Magistrate is thus deprived of a chance to put public money directly into his pocket, he is nevertheless free to do what he likes with the proceeds. If he desires he may place a part of it into his own pocket and make an entry in the books against sundry expenses or any other items.

As to the contractor, we naturally do not expect him really to pay it out of his own money when the receipts fall short of the contracted sum. What he does is to take it out of the poor country people by

imposing extra dues. The harm done to the people is therefore much greater than with the official collection. Very seldom do the country people try to complain against such oppressive methods of collecting taxes because they know very well how much this sort of lawsuit will cost them. Besides, the contractors are invariably in league with the Yamen runners and clerks. Of course in the absence of formal complaints from the people there is no way for the Magistrate to find out whether there is any oppression. These may be said to be the typical conditions in the re-organized districts.

PAWNSHOP TAX.

The pawnshop tax is really a special form of business tax levied on the pawnshops alone. It is collected in instalments each year according to the fixed rates. The tax is paid over to the Magistrate, who

forwards it to the provincial treasury. It is said that the proceeds are set aside for the Civil Governor as administrative expenses, instead of being deposited together with other government funds. During the Ching regime they were paid into the Provincial Treasurer's private account as if they were a sort of "humble gift" to that official. Now the post of Provincial Treasurer has been abolished, I am not quite sure whether the Civil Governor appropriates the money in his stead.

Although the entire amount of the pawnshop tax has to be forwarded to the Civil Governor intact, the Magistrate, nevertheless, receives his own share of income from that source. The pawnshops usually make an annual present to the Magistrate called "regulation fee." I am not quite sure how much exactly is given for this purpose. Roughly it is about 10% of the tax. Wherever such regulation fees are paid the Magistrate gets the benefit of them. Conditions,

however, differ a great deal in the different districts. Some still exact such fees while others have abolished the practice, whether they be old fashioned or reorganized districts.

DISTILLERY TAX.

The distillery tax is imposed on a kind of spirit called Kaoliang mostly produced in the northern provinces. Nearly every northern district has its Kaoliang distilleries. Such distilleries are called "shaokuo" or distilling pans. An official license or sanction must be secured from the Magistrate before a new distillery can be opened. Of course the distiller has to pay for the license so procured from the official. This item is also considered a "humble gift"; that is, it goes into the private pocket of the Magistrate.

In addition to the payment of license the distiller is also required to report to the Magistrate the amount of spirit produced each month, and

according to the figures so supplied by the distiller the Magistrate fixes a sum which the former must pay as tax. To prevent false reports fines are imposed on those who deliberately give false figures.

Properly speaking the Distillery tax is one of the regular taxes, and therefore, should be paid into the government treasury. But strange to say I have not heard of a single district which transfers the funds to the provincial treasury. This is no doubt one of the many time-honoured customs which goes to swell the income of a Magistrate.

Perhaps it is due to this reason that the tax is now commonly collected as a monthly present to the Magistrate instead of as a tax. By this method the Magistrate only charges so much for each house and discards the practice of ascertaining the output. This is specially true with the districts removed from the capital. It is due to this reason that the price of Kaoliang is much chea-

per in the outer districts than in the capital. The charge exacted in these places amounts to only a few taels for the Magistrate with a little extra for the clerks as their expenses. As a rule the clerks get about one tenth of what the Magistrate gets. The average number of distillery houses in each district is between 15 and 30.

SALT RETAILERS'

CONTRIBUTIONS.

Monthly contributions are made by the salt retailers of the district. These retailers are either official or private. By private is meant the shop is owned by an individual with an official license. With the exception of the official retailers, who are exempted from making contributions according to the old rule, other shops were required to make contributions of so many catties of salt each month or their equivalent in money to the Magistrate. This was termed Monthly Dues of the Salt Retailer.

The conditions under the new

regime are somewhat different. In some places it is collected as usual, in some districts it is partly abolished while in others it may be entirely abolished. The changes are irrespective of the state of the districts, whether reorganized or otherwise. The amount of salt exacted also varies in different districts from a few tens to few hundreds of catties. As to the salt tax, the Magistrate is not supposed to have anything to do with it. All he does is to receive reports from the salt retailers each month regarding the amount of salt sold, which reports he forwards to the superior salt officials.

EDUCATIONAL EXPENSES.

Besides the different kinds of taxes mentioned above there are other taxes, the foremost of which are the educational contributions. Practically all the expenses of the public primary boys' and girls' schools are met with contributions exacted from

the brokers, measuremen and commissioners. (Details regarding these men have already appeared in the previous letters). The amount they pay ranges anywhere between a few taels up to several tens of taels. For a district of a small size the total amount thus collected aggregates about one or two hundred taels. Here the old rule applies again: Every tael paid for the educational fee is in some way or other taken from the ordinary people.

LOCAL ASSEMBLY EXPENSES.

Formerly, to meet the expenses of the local assembly the extra two per cent. of the title deed tax were allotted for the purpose. But as this was not sufficient, a pork tax was imposed. Every pork merchant was required to pay about ten cents for each pig killed. The money thus derived from the pigs was used for the upkeep of the local legislators. Although the local assemblies have

long been dissolved the taxes are still collected by the order of the superior officials.

As to the expenses of the police in the city they are generally borne by the shopkeepers, who usually divide the burden between themselves. In the eyes of the ordinary people the police tax in no respect differs from the shop tax, and a great discount is put on the standing of the officers of law. This may be the reason why the police are never efficient in the smaller cities. Details have already been given regarding the schools and police of the villages, the expenses of which are met by the funds of the Society of Green Crop.

IX.

OPIUM PROHIBITION.

THREE PRINCIPAL

HINDRANCES.

Owing to the earnest and vigorous attitude of the Central Government regarding the Opium Prohibition, the provincial authorities have been very energetic in demanding results from the different districts. It is mainly due to this fact that the Magistrates have been doing their share of the work faithfully. This is one of the rare instances in which a "white-washing" policy has not been resorted to. However, the opium evil cannot be said to have been entirely wiped out. There are three principal reasons.

(a) In some instances the worst hindrance is the example set by the Magistrate himself or his relatives

who smoke opium. When such is the case the people of the district naturally entertain no fear for the official prohibition. The Yamen runners are of course simply too glad to have such an opportunity. They either open opium smoking shops themselves or exact a certain amount of bribes from those who own opium smoking shops. As in the outer districts the Magistrate's Yamen is the only official Yamen in the city; no one else ever tries to interfere. I know of a certain district which is still in this condition.

(b) In other cases the Magistrate may not be an opium smoker, but the majority of Yamen clerks and runners are opium sots. As long as these people remain smoking there will be very little hope of eradicating the evil habit. For the Magistrate being a stranger to the place, and seldom leaving his official abode, every opium prohibition measure has to be carried out through these Yamen hands. How is the Magistrate

to know if they come back with false reports regarding the opium conditions of the districts when they are instructed by the Magistrate to do so?

(c) Officially the planting of poppy has been successfully prohibited. There are however, places where planting is still done to some extent. It would be an easy thing for a wealthy member of the local gentry to raise poppy in his spacious walled kitchen garden, as these walls are usually high and the place is kept "private." Such condition really exists in a certain district. The man, of course raises poppies for his own consumption only. Incidents of this kind are rarely made known to the Magistrate for, as the Tipaos have usually secured their appointment through the efforts of the gentry, none of them would care to incur their enmity. As to the Yamen runners, they are no better than the Tipaos in this respect. For the Magistrate is often changed but the mem-

bers of the gentry are permanent. The fear the Yamen runners have for the gentry is often greater than that they entertain for the Magistrate. Of course the common people know what is going on within the enclosure of the walls, but they never care to meddle with such things, as they do not affect their own interests. Under such circumstances the Magistrate is hopeless, even if he really wishes to find out the real facts. Perhaps sometimes the Magistrate does have some inkling of the situation, but as long as there is no-one to make an official complaint he is reluctant to move, especially when evidence cannot be secured against such culprits. One fact is that such conditions are not confined to districts far removed from the capital. In the very city of Peking some of the more influential people still smoke opium unconcernedly. Those who have been arrested and fined are as a rule, people of ordinary standing.

METHODS OF OPIUM PROHIBITION.

From the conditions mentioned above it will be seen that the evil of opium still prevails in certain places. Now let us see what the Magistrate does if he is really bent upon success and carries out the prohibition measures "like thunder and lightning." His methods may be roughly summed up under three headings—(a) Through the co-operation of the local gentry, whose members are requested to inform the official regarding the real situation and to expose anyone who smokes. (b) Giving strict instructions to the runners to be on constant watch and diligently to search for smokers. (c) Placing the responsibilities on the village chiefs and assistant village chiefs to see that there are no smokers in the villages. They are made to investigate and guarantee the complete absence of opium smoking within their jurisdiction.

FUTILITY OF CO-OPERATION OF GENTRY.

Method (a) may look good at first glance. But it will be found that most of the self respecting and honest members of the gentry never care to incur the hatred of their neighbours by exposing them to punishment, still less do they care to see their friends and relatives heavily fined to swell the pockets of the Magistrate and his employees.

If the members of the gentry happen to be a corrupt lot, then they at once use this opportunity as a means to exact extortions from the people. The case is hushed up and the guilty person is left in peace to smoke his pipe if the bribe is forthcoming; otherwise the smoker is arrested and taken to the Yamen where he has to pay just the same. Now it must be remembered that those who get arrested are mostly poor and therefore unable to pay the fine the Magistrate generally imposes on such

occasions. As an alternative the guilty one is given a certain number of days' imprisonment. When this is done the sufferings of the unfortunate opium smoker are greatly intensified for, as he has no money to satisfy the Yamen hands, or to buy food, he has to bear the ill effects of hunger and sickness in addition to the usual sufferings of opium craving. It is not rare that death soon follows such punishment.

THE TIPAO'S OPPORTUNITY.

The Tipao of course knows only too well the persons who smoke opium in his village, and regarding the residents in the city the Yamen runners also have a fair knowledge. Upon the receipt of instructions from the Magistrate they visit the smokers one by one and find out from them whether they are willing to pay for the privilege of smoking. Those who pay handsomely are of course left alone, while those who do not pay enough or will not or cannot pay

are included in a list of opium smokers, which the runners present to the Magistrate. The Magistrate then issues summonses for the smokers. If a person has paid something to the runners, he is not molested just for once. The idea of including his name with the others is, as he has not paid enough some grounds must be reserved for future extortion. In the case of such persons the runners tell the Magistrate that they have left the city or otherwise are unable to respond to the summons. Those who do not or cannot pay are arrested and made to suffer for their crime.

BLACKMAIL SOMETIMES PRACTICED.

What is most to be deplored is the fact that sometimes blackmail is practiced in connection with opium prohibition. A man may be free of the opium habit or have lately given up smoking opium, but if he is on bad terms with the runners they can

easily run him in for opium smoking and put him to endless trouble.

In the worst cases the runners actually enter the house of the accused with opium and other articles concealed under their clothing to be produced as evidence of guilt against the person they wish to injure. When such cases are brought before the Magistrate and when the Magistrate happens to be muddle-headed and so listens to the one-sided evidence of his runners, or when the Magistrate is anxious to show that he is diligent so that he may get rapid promotion, or when the Magistrate is desirous of obtaining money from fines, the unfortunate man has to suffer.

Sometimes the blackmailing operation is deliberately planned and laid with a view to extort money from the wealthy people. In such cases a hint is given to the runners to search the house of the would-be victim with duly prepared evidences under their clothing. The alleged proofs are pro-

duced in the house of the victim, who is next taken to the Yamen and heavily fined. (The conditions under which gambling prohibition is carried on are similar to those described above.)

VILLAGE CO-OPERATION A FARCE.

The village chiefs and village assistant chiefs are all country-people themselves and so are in dread of the Yamen runners' power and influence as much as the ordinary villagers. Besides, they neither understand the official ways nor care to appear before the official. When a man really smokes opium but has paid enough to the runners, who demand that the village chief give a written guarantee to the effect that the man in question is free from opium habit, the village chief dares not disobey. These are of course the better part of the village chiefs. Things become worse when the vil-

lage chiefs are also corrupt. It will not take much imagination to see that they can work in league with Yamen runners to carry out their blackmailing operations. Any Magistrate, no matter how honest and vigorous he may be, would be helpless before such organized corruption and deception.

THE REMEDY.

Judging from such conditions I can safely say that China cannot hope to free herself entirely from opium if the task of prohibition is left solely to the officials. The National Opium Prohibition Society of Peking should take up the matter in earnest and establish branch societies in every district. The Societies of course should be managed by good and honest people. If the Magistrate is really earnest in his efforts to enforce the prohibition law then the Society can be his right hand by supplying him with information which other-

wise he would not get. If the Magistrate is ordinarily slack in exercising his power over this matter or if he himself smokes opium, then the establishment of such a society in his district would be a means to urge him on to real work. The existence of the Anti-opium Society also helps to restrain the corrupt gentry and Yamen runners and prevent them from practicing the things mentioned above.

OPIUM CURING HOSPITALS.

An Opium-curing hospital is a necessity to successful opium prohibition. For if the person arrested and fined is a man of means, mere arrest, fine and signing of a bond will not end his opium smoking habit; and as he has money he naturally keeps a large stock of opium at home, or else he can easily procure opium for smoking in the future. As regards the poorer class of opium smokers, it is not necessary to say that some

means ought to be provided to help them to get rid of their opium habit. Mere confinement in a house of detention usually ends in disaster. Therefore every person who is caught smoking or proved to be a smoker should, after receiving sentence of another nature, be compulsorily sent to the Opium-curing hospital and kept there until his opium habit is completely cured. Another important point is that as long as the officials themselves smoke there can be no hope of stopping the people smoking.

SMUGGLING AND ILLEGAL SALE.

Smuggling and secret selling of opium in Chihli province are generally carried on by those who have relatives or friends doing business in Manchuria or Mongolia. The garrison troops of the different Banners also do it to some extent. The mere issue of Presidential Mandates to the provincial authorities and the issue

of orders from the provincial authorities to the district officials, is only a waste of paper and ink.

MAGISTRATE NEEDS HELP AND SUPERVISION.

Formerly there were several other Yamens in each district besides that of the Magistrate. It was therefore somewhat difficult to conceal the real conditions of the district. But as now the Magistrate is the only official in the place the people do not seem to have the same respect and awe for this official. The reason is that it is so easy to deceive the Magistrate who is alone. According to the reorganized system of last year there were several departmental chiefs under him to give the necessary help; and as these departmental chiefs were all natives of the city, the Magistrate was actually under their supervision, which no doubt, prevented him from adopting extreme and illegal measures. Recently,

however, the conditions, even in the reorganized districts, are not much different from those of the old fashioned cities. (In a certain province, where the old officials reign supreme, all the old systems have been restored, and in some places even the "hsing-ming" and "chien-ku" secretary of sentence and secretary of revenue have been raised from their graves). With his men thus comfortably placed, the Magistrate of course can do whatever he likes without restraint. This is why the number of bribery cases seems to have been unusually large during recent days. Yet the cases that come to our notice are only a small portica of many that never come up before the eyes of the public.

X.

**DIFFICULTIES OF THE
MAGISTRATE.**

FINANCIAL RESTRICTIONS.

According to the custom of the Ching regime, the Magistrate was allowed so many hundred taels as allowance and so many as salary, each year. These items, which amounted to an aggregate of over 1,000 dollars, were paid to him out of the provincial treasury. The Government also allowed a certain amount for the Yamen runners' wages although the amount was necessarily small. Besides these regular sources of income, he was also entitled to receive a few cents from each tael collected on land and poll taxes. By this item alone if the annual receipts of the district were 10,000 taels he received several hundred taels extra. With the more prosperous districts where the annual revenue amounted to over

100,000 dollars, his extra income from this source was several thousand dollars. When add to these the receipts from the service tribute and "humble gifts", the annual income of a Magistrate holding office in a prosperous city reached the handsome amount of a few tens of thousands of dollars. It was therefore not necessary for an ordinary magistrate to squeeze money out of the people by prostituting justice.

Since the establishment of the Republic, most of the Magistrates' offices have been reorganized. Their affairs are divided into sections and entrusted to the Sectional Chiefs, each of whom has a number of assistants under him. For the purpose of attending to judicial matters, Prosecuting Officers and Assistant Judges are employed. Besides these, there are also Judicial Secretaries, assistant secretaries, clerks, judicial police, etc. These functionaries of course have to be paid regularly each month. The Magistrate's salary is now also

fixed somewhere between two and three hundred dollars. The salary for the Sectional Chief and his assistant vary from eight to fifty dollars each month, the Assistant Judge fifty or sixty dollars, the secretaries from thirty to fifteen dollars and the police, etc., about ten dollars.

HOW THE EXPENSES ARE MET.

None of these monthly payments are made out of the funds from the provincial treasury. Nor are they paid with the proceeds of land, poll or title deed taxes. The Magistrate must raise them himself locally. The usual way is to convert all the gifts, which hitherto have formed part of the Magistrate's income, and all other form of contributions and tributes into cash payments so that the money thus received may be used to pay the salaries and wages of the Magistrate's staff.

However, it is seldom possible to meet all the payments with the

money so raised. Needless to say the superior officials would never listen to any request for financial help in this matter. And if he pays the deficit with the funds from the taxes he will be made to make good such appropriations. Should he fail to make good as required, the amount will be entered in the books as shortage of public funds against him. This is permissible in ordinary times. But eventually the Magistrate must pay up whatever is lacking when he hands over his office to his successor. Or action may be taken against him legally.

Under the old circumstances such conditions could have been easily managed. For the Magistrate could always count on the large income from the land tax and other receipts, to meet whatever deficit in other direction. But now the land tax is collected on a fixed basis of \$2.30 per tael, and the entire proceeds must be remitted to the treasury. With the abolition of supplementary dues the

Magistrate's extra income has been reduced to zero. Therefore even upright and honest officials are forced to impose heavy fines on the people in order to raise enough to meet all the requirements. In the hands of unscrupulous magistrates, this is, of course, carried to extremes in order to line their own pockets.

It is safe to say that all the districts whose income is sufficient to meet all expenses have been reorganized. Those which are unfortunately poor are necessarily compelled to remain under the old system. The difference between the reorganized district and the old fashioned district is, while the former has to pay salaries and wages to its employers, the latter need not. As to the Magistrate himself, although he is supposed to receive from three to two hundred dollars each month, officially, it is difficult to say whether he really receives his salary or not, or whether he receives more or less than the fixed amount.

In the districts not yet reorganized, not only the Magistrate is unprovided with salary, but his employees also share the same fate. We may well ask how are we to expect the Magistrate to meet all the expenses of his Yamen or office under such circumstances? No wonder then that he allows his runners to squeeze the people and he himself sometimes accepts bribes in case of important legal cases.

REORGANIZATION UNMASKED.

According to the fixed rules of reorganization each first class district can have but 16 judicial police, second class 12 and third class 8. Now the area of the smallest district is about sixty or seventy li in extent, and has at least over a hundred villages under its jurisdiction. With a handful of judicial police the Magistrate is not only hopeless in the matter of arresting robbers and thieves, but he can hardly be said to have an adequate

number of runners to serve summonses and execute warrants. For this reason the reorganized districts have only reorganized in name. In reality only a few of their employees are regularly paid—the rest being allowed to retain their old position and practice as usual. So the reorganization is, as a rule, only surface deep.

THE ROOT OF THE EVIL.

The superior officials are fully aware of these conditions; but they keep silent because they know that no real success can be achieved under the new order of things. Then one has to consider the peculiar habit of Chinese superior officials. • If a subordinate official dares to present his own views and call his superior's attention to the impracticability of the system which the superior officials have ordered to be enforced, he is sure to incur the displeasure of the official above him. This is so, even when the order is really impracticable

beyond remedy. In extreme cases the Magistrate may be severely censured or even cashiered for disobedience of orders. The policy of the Magistrate is, therefore, to make a few minor changes such as in names or terms in order to put up an appearance of reorganization or reform. It is not necessary to touch the vital points of affairs in such cases. As long as the whole thing looks pretty on paper, the praise of the superior officials are assured. This is the principal reason why, after so many years of reform and so much talk about reform, no reform has actually been carried out, while the suffering of the people has been increasing day by day without any official taking notice of it.

I am personally acquainted with the conditions of a certain district which is supposed to have been reorganized. In that district, upon every change of new official, the merchant who controls the contract for the collection of taxes on beasts,

cloth and cotton has to pay \$3,000 to the new Magistrate as a house warming present, and \$500 to the Magistrate's porter as tea-money. Besides these two items he has also to pay a regular monthly present. This is only one typical case of many similar ones. In short the number of Magistrates who do not squeeze the people is exceedingly small.

SOURCE OF SUPPLY IS EXHAUSTED.

Formerly the conditions of the people were much better than now. When funds were needed to put through some new scheme by the order of the superior officials, the Magistrate could approach the local-gentry for help to raise the necessary amount. But now the financial condition of the people has been reduced to dire poverty. Even the gentry are unable to raise any money among the people. Therefore very few of the schools and police forces have proved

successful. It would be offensive to describe the conditions of those whom we may call dummies.

MEDICAL CARE FOR CRIMINALS.

The deplorable conditions of the jails and houses of detention have already been described in previous letters. There is one thing, however, which deserves our attention again. It is the lack of provision for the health of the inmates of the prisons. Although the inmates often become sick on account of the foul air and filthy conditions of these places very few of the districts have a doctor on hand to meet any emergency. The lives of the inmates therefore are in constant danger. It is hoped that the superior officials will see to it that their subordinates are instructed to keep the prisons clean and healthy, and that the rooms are not overcrowded. The keepers should be strictly forbidden to extort money

from the prisoners. It is also important that a public service doctor should be provided to give them medical aid. This is specially necessary because ordinary doctors are usually unwilling to visit the prisons.

DIFFICULTIES OF ARRESTING CRIMINALS.

It often happens that a certain person is wanted and a general warrant is issued by the Government to the provincial authorities, who in turn give instruction to the Magistrates to the same effect. The Magistrates then issue formal warrants to the runners and the matter usually ends there. In some places there are now regular soldiers who help the civil officials in arresting thieves and catching robbers. These soldiers, although in some respects better than the Yamen runners, nevertheless form a disturbing element in the peaceful handling of civil affairs.

In common practice, when several cases of robbery are committed in a single district and the Magistrate fails to arrest the culprits, the latter receives some black marks against his record or, in serious cases, he is cashiered. Therefore it is the practice of some officials to summon the village chief or the Tipao when a robbery is reported to have been committed in his village, and hold them responsible for the production of the culprits within a specific time-limit. They even sometimes go so far as to order the people of the village to pay for all the damages done to the injured family. When such conditions exist, the people usually refrain from reporting, thus saving themselves as well as the Magistrate a great deal of trouble.

When the Magistrate actually means business, and punishes his runners for their failure to arrest the criminals, the runners, being so hard pressed but unable to produce the real culprits, often bribe poor people

into taking the risk of confessing that they are implicated in the case while in reality they are not. If the runner happens to be an unscrupulous one, he does not hesitate in trumping up false evidence and accuse innocent persons. Nothing is too base for such runners, and with the co-operation of a Magistrate who is eager to keep his position, there is no way for the people to have their wrongs redressed.

